

AN ORDINANCE IMPOSING OCCUPATIONAL TAXES ON BUSINESSES FOR THE OBJECT OF RAISING REVENUE AND FOR THE PURPOSE OF REGULATION, REPEALING ORDINANCE NO. 14, AND DECLARING AN EMERGENCY.

The City of Garibaldi does ordain as follows:

Section 1. Definitions: (1) "person" means and includes any person, firm, copartnership, association or corporation, or joint enterprise. (2) "business" means and includes any enterprise operated for profit and shall include, but not be limited to, all and every kind of lawful business, trade, calling, profession or occupation included in Section 3 hereof. (3) "multiple business" means like businesses operated by the same person in more than one location. (4) "combined business" means business or businesses operated by a person which combines more than one business in each operation. (5) "construction business" means any business of any kind, nature or description, in which any thing or physical object is brought into being by reason of a construction process of any kind, nature or description. (6) "manufacturing business" means any business bringing into existence goods, objects or things sold or otherwise disposed of in the usual and ordinary course of business and commerce.

Section 2. It shall be unlawful for any person to engage in, prosecute or carry on any business within the City of Garibaldi unless or until such person shall have first obtained a license therefor and paid to the City of Garibaldi the prescribed license fee.

Section 3. License fees shall be paid as follows:

(1) Manufacturing Plants employing 50 or more persons	\$100.00
(2) Taverns or Cocktail Lounges	25.00
(3) Apartment Houses and Motels	\$5.00 plus \$2.00 for each additional unit
(4) Vendors	\$5.00 per day
(5) All other businesses	20.00
(6) Multiple businesses	\$20.00 at each location

All licenses are annual unless otherwise specified.

Section 4. The license fees imposed hereby shall be in addition to all general ad valorem taxes now or hereafter levied pursuant to law, and shall be in addition to any and all other license fees otherwise imposed by the City of Garibaldi under existing ordinances; it being hereby specifically declared that the foregoing license fees are imposed and the licenses are to be granted with the object of raising revenue, as well as for the purpose of regulation, and that any and all license fees required hereby shall be considered reasonable and legal for the purposes of raising revenue, regardless of costs of regulation.

Section 5. Any person representing by sign or advertisement that he is engaged in any business in the City of Garibaldi for which a license is required by this Ordinance shall be deemed to be actually engaged in such business and shall be liable for the pay-

ment of the license fee required therefor. The agent or agents in Garibaldi of nonresident proprietors, engaged in any business for which a license is required by this Ordinance shall be liable for the license fee required hereby and subject to the penalties hereof for the failure to pay the same, to the same extent as if they were themselves the proprietors of the business.

Section 6. No transfer or assignment of any license or any rights arising thereunder shall be valid or permitted with relation to any license issued hereunder; PROVIDED HOWEVER that whenever any person shall sell or transfer in whole a business for which such license has been issued, then the Purchaser thereof shall not be required to pay any additional license fee on such business for the balance of the period covered by the previously issued license.

Section 7. Nothing herein contained shall be taken or construed as vesting any right in the licensee as a contract obligation on the part of the City as to the amount or character of license fee or license hereunder, and such license fees may be increased or decreased in any or all instances at any time by the City. Nothing herein contained shall be taken or construed as vesting any right in a Licensee to operate an otherwise improper or illegal business.

Section 8. This Ordinance shall become effective July 1, 1972 and the license fees provided above shall be paid for licenses to cover the period July 1, 1972 to and including June 30, 1973, excepting those occupations where daily, weekly or quarterly license fees are provided and excepting also, any license fees provided herein which are paid on less than an annual basis.

Every person conducting any business in Garibaldi shall make application to the City Recorder for license to carry on such business for the fiscal year July 1, 1972 to June 30, 1973, and make payment of the license fee required hereby. Annually beginning July 1, 1973 such applications shall be made and the license fees paid. The City Recorder shall issue a receipt therefor when payment of such license fee is made and issue a license pursuant thereto. This license shall be displayed by Licensee on the premises where the business covered thereby is conducted and the Licensee shall exhibit the same to any official of the City of Garibaldi upon demand. Licensees shall be billed for the amount of the license annually on a date established by the Common Council of the City of Garibaldi. Any license fee not paid within 60 days of its due date shall be deemed delinquent and the Recorder shall be empowered to sue in any Court of competent jurisdiction to collect such fee.

Section 9. Any person violating any provision hereof shall upon conviction thereof in the Recorder's Court of the City of Garibaldi, be punished by a fine not exceeding

\$200.00 or by imprisonment in the City jail for a period of not exceeding 10 days, or by both such fine and imprisonment.


Section 10. Provisions of Ordinance Severable. If any provisions, section, sentence or phrase of this Ordinance shall be for any reason adjudged or declared by any Court of competent jurisdiction to be unconstitutional or invalid, such judgment or decision shall not affect the validity of the remaining portions of this Ordinance, and, in case of injunction may be issued against the City of Garibaldi for the collection of any tax for any specified business, trade, occupation or professions, as with respect to any or all other businesses, trades, occupations or professions ~~to which~~ such injunction shall not apply.

Section 11. Ordinance No. 14 passed by the Common Council of the City of Garibaldi and approved by the Mayor on June 30, 1947, is hereby repealed.

Section 12. Whereas the City of Garibaldi is in urgent need of revenue to be provided by the foregoing occupational taxes for the carrying on of essential City functions and the peace, health and safety of the people of the City of Garibaldi is involved,

THEREFORE an emergency is hereby declared to exist and this Ordinance shall be in force and effect from and after July 1, 1972, upon its passage by the Common Council and approval by the Mayor.

PASSED by the Common Council and Approved by the Mayor this 12TH day of *June* 1972.

  
\_\_\_\_\_  
Harold White, City Recorder

APPROVED:

  
\_\_\_\_\_  
Frank Withers, Mayor